

# Nebraska Revenue Sources

## Collected by Selected State Agencies and Elected Offices

### July 2013

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# Nebraska Revenue Sources

## July 2013

### Nebraska Department of Revenue

Source	Individual and Corporation Income Tax
<b>Basis and Rate</b>	<ul style="list-style-type: none"> <li>For individuals, the tax is calculated using a four bracket, graduated rate schedule based on Nebraska taxable income. The tax rates range from 2.46% to 6.84%.</li> <li>The corporation income tax rates are: <ul style="list-style-type: none"> <li>5.58% of the first \$100,000 of Nebraska taxable income; and</li> <li>7.81% of income over \$100,000.</li> </ul> </li> </ul>
<b>Due Date</b>	<ul style="list-style-type: none"> <li>For individuals, returns and payments are due on the federal return and payment dates.</li> <li>Withholding returns and payments are due: <ul style="list-style-type: none"> <li>The last day of the month following the preceding annual or quarterly reporting period; and</li> <li>The 15th day of the month following the preceding monthly reporting period.</li> </ul> </li> <li>Estimated payments are due when federal estimated payments are due.</li> </ul>
<b>Administered By</b>	<a href="#">Nebraska Department of Revenue</a>
<b>Distribution</b>	General Fund
<b>Enacted</b>	Nebraska Revenue Act of 1967
<b>Statutory Authority</b>	<a href="#">Neb. Rev. Stat. § 77-2701.01</a>
Source	Sales and Use Tax
<b>Basis and Rate</b>	The state tax rate is 5.5% of the gross receipts from sales of tangible personal property and certain taxable services. Additional local tax rates of .5, 1, 1.5, 1.75, or 2% may be approved by local voters, except that cities of the Metropolitan Class may not adopt a local rate greater than 1.5%.
<b>Due Date</b>	Returns and payments are due the 20th day of the month for each preceding monthly, quarterly, or annual reporting period.
<b>Administered By</b>	<a href="#">Nebraska Department of Revenue</a>
<b>Distribution</b>	<b>Non-motor vehicles.</b> State sales tax proceeds from the sale of property other than motor vehicles and leases of motor vehicles for 31 days or less are deposited in the General Fund. Beginning July 1, 2013, the proceeds from a sales and use tax rate of one-quarter of one percent are credited 85% to the State Highway Capital Improvement Fund and 15% to the Highway Allocation Fund.

**Motor vehicles.** The proceeds from a sales and use tax rate of 5% from the sale or lease for periods of more than 31 days of motor vehicles, trailers, and semi-trailers are credited to the Highway Trust Fund and are distributed as follows;

- The Department of Roads receives 53⅓%, less \$32,000 per month, which is allocated to the State Aid Bridge Fund.
- The Highway Allocation Fund receives 46⅔%, less \$32,000 per month, which is allocated to the State Aid Bridge Fund.

The proceeds from a sales and use tax rate of .5% from the sale or lease for periods of more than 31 days of motor vehicles, trailers, and semi-trailers are credited to the Highway Allocation Fund.

**Local sales tax.** Net local sales tax is distributed monthly to municipalities and counties less a 3% administrative fee.

- The 3% administrative fee from municipal sales taxes is deposited in the Municipal Equalization Fund.
- The 3% administrative fee from county sales taxes is deposited in the General Fund.

<b>Enacted</b>	Nebraska Revenue Act of 1967
<b>Statutory Authority</b>	<a href="#">Neb. Rev. Stat. §§ 77-2701.02, 77-27,132, 77-27,142, 39-2215, and 39-2703.</a>
<b>Source</b>	<b>Fiduciary Income Tax</b>
<b>Basis and Rate</b>	The fiduciary tax is calculated using a four-bracket, graduated rate schedule based on Nebraska taxable income. The tax rates range from 2.46% to 6.84%.
<b>Due Date</b>	Returns and payments are due on or before the 15th day of the fourth month following the close of the taxable year.
<b>Administered By</b>	<a href="#">Nebraska Department of Revenue</a>
<b>Distribution</b>	General Fund
<b>Enacted</b>	Nebraska Revenue Act of 1967
<b>Statutory Authority</b>	<a href="#">Neb. Rev. Stat. § 77-2717</a>
<b>Source</b>	<b>Financial Institutions Tax</b>
<b>Basis and Rate</b>	The tax rate is 47 cents per \$1,000 of average deposits, limited by the institution's net financial income multiplied by 3.81%.
<b>Due Date</b>	Returns and payments are due on or before the 15th day of the third month following the close of the taxable year of the financial institution.
<b>Administered By</b>	<a href="#">Nebraska Department of Revenue</a>
<b>Distribution</b>	General Fund
<b>Enacted</b>	1986
<b>Statutory Authority</b>	<a href="#">Neb. Rev. Stat. § 77-3802</a>

Source	Cigarette Tax
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<b>Basis and Rate</b>	The cigarette tax rate is 64 cents on packages containing 20 or fewer cigarettes; and 80 cents on packages containing 25 cigarettes. The basic rate is 3.2 cents per cigarette.
<b>Due Date</b>	Returns are due the tenth day of each month for the preceding monthly period.
<b>Administered By</b>	<a href="#">Nebraska Department of Revenue</a>
<b>Distribution</b>	The cigarette tax is distributed as follows: <ul style="list-style-type: none"> <li>• General Fund, 49 cents;</li> <li>• Building Renewal Allocation Fund, 7 cents;</li> <li>• Department of Health and Human Services Finance and Support Cash Fund, 3 cents;</li> <li>• Nebraska Outdoor Recreation Development Cash Fund, 1 cent; and</li> <li>• Miscellaneous Funds, 4 cents.</li> </ul>
<b>Enacted</b>	1947
<b>Statutory Authority</b>	<a href="#">Neb. Rev. Stat. § 77-2602</a>

Source	Tobacco Products Tax
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<b>Basis and Rate</b>	The tax is imposed on the first owner of tobacco products imported, manufactured, or sold in Nebraska. Tobacco products include those forms of tobacco other than cigarettes prepared and suitable for chewing or smoking. <ul style="list-style-type: none"> <li>• The tax rate on snuff is 44 cents per ounce and a proportionate tax at the like rate on all fractional parts of an ounce.</li> <li>• The tax on tobacco products other than snuff is 20% of the net invoice price of the tobacco products.</li> </ul>
<b>Due Date</b>	Returns are due the tenth day of each month for the preceding monthly period.
<b>Administered By</b>	<a href="#">Nebraska Department of Revenue</a>
<b>Distribution</b>	Tobacco Products Administration Cash Fund
<b>Enacted</b>	1987
<b>Statutory Authority</b>	<a href="#">Neb. Rev. Stat. § 77-4008</a>

Source	Marijuana and Controlled Substances Tax
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<b>Basis and Rate</b>	The tax is imposed for the possession or acquisition of marijuana and controlled substances in Nebraska. Payment of the tax does not provide immunity for a dealer from criminal prosecution under state or federal law. Tax rates are: <ul style="list-style-type: none"> <li>• Marijuana, \$100 per ounce or portion of an ounce;</li> <li>• Controlled substances by weight, \$150 per gram or portion of a unit; and</li> <li>• Controlled substances not sold by weight, \$500 per each 50-dosage unit or portion of a unit.</li> </ul>
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<b>Due Date</b>	The tax must be paid to the Nebraska Department of Revenue immediately upon acquisition or possession of marijuana or controlled substances in Nebraska.
<b>Administered By</b>	<a href="#">Nebraska Department of Revenue</a>
<b>Distribution</b>	<ul style="list-style-type: none"> <li>• 5% of the proceeds are credited to the Marijuana and Controlled Substances Tax Administration Cash Fund.</li> <li>• Of the remaining proceeds, 50% is returned to the county from which the proceeds originated for credit to the County Drug Law Enforcement and Education Fund of the county.</li> </ul> <p>All remaining funds, including those which did not originate in a county are credited to the Nebraska State Patrol Drug Control and Education Cash Fund.</p>
<b>Enacted</b>	1990
<b>Statutory Authority</b>	<a href="#">Neb. Rev. Stat. § 77-4303</a>
<b>Source</b>	<b>Litter Fee</b>
<b>Basis and Rate</b>	<p>The fee applies to manufacturers, wholesalers, and retailers with annual gross sales of at least \$100,000 from the sale of certain products. Retailers are required to pay the fee on sales of:</p> <ul style="list-style-type: none"> <li>• Cigarettes and other tobacco products;</li> <li>• Cleaning agents;</li> <li>• Food for human consumption, beverages, soft drinks, carbonated water, liquor, wine, beer, and other malt beverages, unless sold by retailers solely for consumption indoors on the retailer's premises;</li> <li>• Food for pet consumption;</li> <li>• Household paper and household paper products; and</li> <li>• Kitchen supplies.</li> </ul> <p>Manufacturers and wholesalers are required to pay the fee on sales of all of the items listed above for retailers, as well as glass containers, metal containers, and plastic or fiber containers made of synthetic materials.</p> <p>The rate is \$175 per \$1,000,000 (or .000175) of gross sales of products subject to the fee.</p>
<b>Due Date</b>	Returns and payments are due October 1, for the preceding July 1 to June 30 period.
<b>Administered By</b>	<a href="#">Nebraska Department of Revenue</a>
<b>Distribution</b>	Litter fees are deposited in the Nebraska Litter Reduction and Recycling Fund.
<b>Enacted</b>	1979
<b>Statutory Authority</b>	<a href="#">Neb. Rev. Stat. § 81-1560.01</a>

Source	Tire Fee
<b>Basis and Rate</b>	A fee of \$1 per tire is due on each retail sale in Nebraska of a qualified tire. The fee is also due on every tire included with a new vehicle, and every new tire a motor vehicle dealer places on a previously-owned vehicle.  Tires sold specifically for off-road use and recapped or re-grooved tires are not subject to the fee.
<b>Due Date</b>	Returns and payments are due the 25th day of each month for the preceding month.
<b>Administered By</b>	<a href="#">Nebraska Department of Revenue</a>
<b>Distribution</b>	Fees are credited to the Waste Reduction & Recycling Incentive Fund.
<b>Enacted</b>	1990
<b>Statutory Authority</b>	<a href="#">Neb. Rev. Stat. § 81-15,162</a>

Source	Waste Reduction and Recycling Fee
<b>Basis and Rate</b>	The fee is \$25 for each business location with net taxable sales of tangible personal property of \$50,000 or more.
<b>Due Date</b>	Returns and payments are due October 1, for the preceding July 1 to June 30 period.
<b>Administered By</b>	<a href="#">Nebraska Department of Revenue</a>
<b>Distribution</b>	Waste Reduction and Recycling Incentive Fund
<b>Enacted</b>	1990
<b>Statutory Authority</b>	<a href="#">Neb. Rev. Stat. § 81-15,163</a>

Source	Lodging Tax
<b>Basis and Rate</b>	The state tax rate is 1% of the gross receipts from charges for hotel occupancy. Counties may adopt an additional local tax of up to 4%.
<b>Due Date</b>	Returns and payments are due the 25th day of the month for each preceding monthly reporting period.
<b>Administered By</b>	<a href="#">Nebraska Department of Revenue</a>
<b>Distribution</b>	The state lodging tax is deposited in the State Visitors Promotion Cash Fund. Receipts from the county lodging tax are paid to the county for their allocation into the County Visitors Promotion Fund or the County Visitors Improvement Fund. A three percent administration fee calculated on county lodging tax is deposited in the General Fund.
<b>Enacted</b>	1980
<b>Statutory Authority</b>	<a href="#">Neb. Rev. Stat. §§ 81-3715, 81-3716</a>

Source	Nameplate Capacity Tax
<b>Basis and Rate</b>	<p>The nameplate capacity tax replaces personal property taxes imposed on wind energy generation infrastructure.</p> <ul style="list-style-type: none"> <li>• The tax equals the total nameplate capacity of the commissioned wind turbine multiplied by a tax rate of \$3,518 per megawatt.</li> <li>• No tax is imposed on a wind energy generation facility owned or operated by a governmental unit or that is a customer-generator.</li> </ul>
<b>Due Date</b>	<p>The owner of a wind energy generation facility must report the nameplate capacity of the facility for the previous calendar year by March 1. All taxes are due on April 1 and must be paid on a quarterly basis on April 1 and each quarter afterwards.</p>
<b>Administered By</b>	<a href="#">Nebraska Department of Revenue</a>
<b>Distribution</b>	<p>All proceeds must be paid to the county treasurer of the county where the wind energy generation facility is located and distributed to the same political subdivisions that property taxes levied on the personal property would have been distributed to, and in the same proportion.</p>
<b>Enacted</b>	2010
<b>Statutory Authority</b>	<a href="#">Neb. Rev. Stat. § 77-6201</a>
Source	Pari-Mutuel Wagering Tax
<b>Basis and Rate</b>	<p>No tax is imposed for meets conducted on Nebraska State Fairground property.</p> <ul style="list-style-type: none"> <li>• For all other meets, amounts wagered over \$10 million but less than or equal to \$73 million are taxed at a rate of 2.5%.</li> <li>• Amounts in excess of \$73 million are taxed at a rate of 4%. A tax credit equal to 2% of the first taxable \$70 million is allowed for capital improvements and maintenance.</li> <li>• An additional tax of ½% is imposed on wagers placed by telephone. (Telephonic wagering was declared unconstitutional by the Nebraska Supreme Court in 2002. <i>State ex rel. Stenberg v. Omaha Expo. &amp; Racing</i>, 263 Neb. 991, 644 N.W.2d 563 [2002])</li> </ul>
<b>Due Date</b>	<p>Returns and payments are due the tenth day of each month for the preceding month.</p>
<b>Administered By</b>	<a href="#">Nebraska Department of Revenue</a>
<b>Distribution</b>	<p>The ½% tax on wagers placed by telephone is deposited in the Racing Commission's Cash Fund. (Telephonic wagering was declared unconstitutional by the Nebraska Supreme Court in 2002. <i>State ex rel. Stenberg v. Omaha Expo. &amp; Racing</i>, 263 Neb. 991, 644 N.W.2d 563 [2002])</p> <p>All revenue is deposited in the General Fund.</p>
<b>Enacted</b>	1959
<b>Statutory Authority</b>	<a href="#">Neb. Rev. Stat. § 2-1208.01</a>



<b>Source</b>	<b>Prepaid Wireless Surcharge</b>
<b>Basis and Rate</b>	The surcharge for the period January 1, 2013 through December 31, 2013 is 1.1% of the sales price of the phone or card.
<b>Due Date</b>	The return and surcharge are due by the 20th day of the month following the reporting period.
<b>Administered By</b>	<a href="#">Nebraska Department of Revenue</a>
<b>Distribution</b>	Enhanced Wireless 911 Fund and Nebraska Telecommunications Relay System Fund, less a 2% administration fee which is deposited into the General Fund.
<b>Enacted</b>	2012
<b>Statutory Authority</b>	<a href="#">Neb. Rev. Stat. § 86-903</a>
<b>Source</b>	<b>Railroad Excise Tax</b>
<b>Basis and Rate</b>	Each railroad transporting freight in the state is levied an excise tax as follows: <ul style="list-style-type: none"> <li>• 7.5 cents for each train mile operated in the state; and</li> <li>• \$100 for each public grade crossing on the line in the state.</li> </ul>
<b>Due Date</b>	A report detailing total train miles operated within the state during the previous calendar year is due March 1. All taxes are due on the date of reporting and delinquent on a quarterly basis on April 1, July 1, September 1, and January 1.
<b>Administered By</b>	Nebraska Department of Revenue
<b>Distribution</b>	Grade Crossing Protection Fund
<b>Enacted</b>	1979
<b>Statutory Authority</b>	<a href="#">Neb. Rev. Stat. § 74-1320</a>
<b>Source</b>	<b>Severance and Conservation Tax</b>
<b>Basis and Rate</b>	The severance tax is based on the value of oil and gas severed. The rate is 2% for stripper wells, 3% for non-stripper wells, and 3% for natural gas. The conservation rate is .40% on the value of oil and gas severed.
<b>Due Date</b>	Returns and payments are due the last day of each month for the preceding month in which resources were severed.
<b>Administered By</b>	<a href="#">Nebraska Department of Revenue</a>
<b>Distribution</b>	Tax on gas or oil severed from public school lands is deposited in the permanent school fund. For all other lands: <ul style="list-style-type: none"> <li>• 1% of the gross tax receipts is deposited in the Severance Tax Administration Fund;</li> <li>• Up to \$300,000 may be appropriated to the State Energy Office Cash Fund;</li> <li>• Up to \$30,000 may be appropriated to the Public Service Commission for administration of the Municipal Rate Negotiations Revolving Loan Fund; and</li> </ul>



- The remainder is deposited in the permanent school fund.

Revenue from the conservation tax is deposited in the Oil and Gas Conservation Fund.

**Enacted** 1955

**Statutory Authority** [Neb. Rev. Stat. §§ 57-703, 57-919](#)

<b>Source</b>	<b>Uranium Severance Tax</b>
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**Basis and Rate** The tax is levied on the value of the uranium severed in Nebraska. A \$5 million exemption is allowed before the tax is applied. The tax rate is 2% of the value of the uranium produced each year in excess of \$5 million gross value.

**Due Date** Returns and payments are due the last day of each month for the preceding month in which uranium was severed.

**Administered By** [Nebraska Department of Revenue](#)

**Distribution** General Fund

**Enacted** 1983

**Statutory Authority** [Neb. Rev. Stat. § 57-1203](#)

<b>Source</b>	<b>Charitable Gaming Taxes</b>
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**Basis and Rate**

- The tax on bingo is 3% of gross receipts from each bingo occasion.
- The tax on pickle cards is 10% of the definite profit of each pickle card unit sold by a licensed distributor.
- The tax on county/city lotteries (keno) is 2% of the gross proceeds of each lottery.
- The tax on lotteries and raffles conducted by nonprofit organizations is 2% of the gross proceeds of each lottery with gross proceeds of more than \$1,000; or each raffle with gross proceeds of more than \$5,000.

**Due Date** For organizations conducting bingo, a lottery, or a raffle, and for counties, cities, or villages conducting a lottery, returns and payments are due within 30 days after the close of the preceding calendar quarter.

For pickle card distributors, returns and payments are due within 30 days after the end of each monthly period.

**Administered By** [Nebraska Department of Revenue, Charitable Gaming Division](#)

**Distribution**

- 40% of the tax is deposited in the Charitable Gaming Operations Fund.
- The remaining 60% of the tax is deposited in the General Fund.
- \$50,000 is transferred from operation funds to the Compulsive Gamblers Assistance Fund.

**Enacted** 1959 (Bingo), 1978 (Pickle Cards), 1986 (Lotteries and Raffles)

**Statutory Authority** [Neb. Rev. Stat. §§ 9-239](#) (Bingo), [9-344](#) (Pickle cards), [9-648](#) (City/county lotteries), [9-429](#) (Nonprofit raffles/lotteries)

Source	Mechanical Amusement Devices Tax
<b>Basis and Rate</b>	An occupation tax is imposed on operators and distributor-operators of mechanical amusement devices, such as coin-operated video games. The occupation tax is \$35 per device placed in operation prior to July 1 of each year and \$20 per machine placed in operation on or after July 1 of each year.
<b>Due Date</b>	Occupation tax decals expire on December 31 of each year, regardless of when they were issued, and must be renewed on or before January 1 of each year.
<b>Administered By</b>	<a href="#">Nebraska Department of Revenue, Charitable Gaming Division</a>
<b>Distribution</b>	General Fund
<b>Enacted</b>	1969
<b>Statutory Authority</b>	<a href="#">Neb. Rev. Stat. § 77-3004</a>

Source	Aircraft Fuels Tax
<b>Basis and Rate</b>	The tax for aviation gasoline is 5 cents per gallon. The tax for aviation jet fuel is 3 cents per gallon. The tax on aircraft fuel used for licensed aircraft schools is refundable.
<b>Due Date</b>	Returns and payments are due on the 20th day of each month for the preceding month.
<b>Administered By</b>	<a href="#">Nebraska Department of Revenue, Motor Fuels Division</a>
<b>Distribution</b>	Department of Aeronautics Cash Fund
<b>Enacted</b>	1945
<b>Statutory Authority</b>	<a href="#">Neb. Rev. Stat. § 3-148</a>

Source	Motor Fuels Tax
<b>Basis and Rate</b>	<p>The motor fuels tax per gallon consists of:</p> <ul style="list-style-type: none"> <li>• A fixed tax of 10.3 cents per gallon;</li> <li>• A wholesale portion of 5% of the average wholesale cost of gasoline in the previous 6-month period; and</li> <li>• A variable portion which is determined by multiplying the average statewide cost of motor vehicle fuels purchased by the State of Nebraska by the variable excise tax rate.</li> </ul> <p>The variable excise tax rate is reviewed and set semi-annually so that the proceeds of the tax meets the appropriation of the Highway Cash Fund for the construction and maintenance of the state highway system. For 2012, the tax rates were as follows:</p> <ul style="list-style-type: none"> <li>• January through June – 26.7 cents; and</li> <li>• July through December – 26.2 cents.</li> </ul>

For 2013, the tax rates are as follows:

- January through June – 24.6 cents; and
- July through December – 26.3 cents.

<b>Due Date</b>	All returns and payments are due on the 20th day of each month for the preceding month. Returns are required to be filed electronically.
<b>Administered By</b>	<a href="#">Nebraska Department of Revenue, Motor Fuels Division</a>
<b>Distribution</b>	<ul style="list-style-type: none"> <li>• 7.5 cents per gallon of the fixed portion of the motor fuels tax is deposited into the Highway Cash Fund, with the remaining 2.8 cents per gallon being credited to the Highway Allocation Fund.</li> <li>• The wholesale tax portion is allocated 66% to the Highway Cash Fund and 34% to the Highway Allocation Fund.</li> <li>• Revenue generated by the variable portion of the tax rate is credited to the Highway Cash Fund.</li> <li>• Highway Allocation Fund revenue is distributed 50% to cities and 50% to counties.</li> </ul>
<b>Enacted</b>	1925
<b>Statutory Authority</b>	<a href="#">Neb. Rev. Stat. §§ 66-489.02, 66-4,105, 66-4,140, 66-4,144, 66-4,145</a>
<b>Source</b>	<b>Petroleum Release Remedial Action Fee</b>
<b>Basis and Rate</b>	The fee is nine-tenths of one cent (.009) per gallon on gasoline products including ethanol and gasohol, and three-tenths of one cent (.003) per gallon on diesel products.
<b>Due Date</b>	Returns and payments are due on the 20th day of each month for the preceding monthly period.
<b>Administered By</b>	<a href="#">Nebraska Department of Revenue, Motor Fuels Division</a>
<b>Distribution</b>	An amount not exceeding \$150,000 is deposited in the Petroleum Release Remedial Action Collection Fund. The remainder is deposited in the Petroleum Release Remedial Action Cash Fund.
<b>Enacted</b>	1989
<b>Statutory Authority</b>	<a href="#">Neb. Rev. Stat. § 66-1521</a>

Source	Property Tax
<b>Basis and Rate</b>	<p>The county assessor is responsible for valuing all real and personal property with the exception of railroads, public service entities, and specific personal property of air carrier and car line companies. The real and personal property of these companies are assessed by the Property Tax Administrator.</p> <p>The taxable value of the railroad companies and public service entities is distributed to the counties based on statutory formulas. The county assessor includes this valuation with other property for local taxation.</p> <p>Property tax rates are determined by the county board of equalization for operations of all functions of county government, school districts, cities, etc. The tax rates for these various local governments are determined by dividing the subdivision's annual tax request by the current total taxable value within their boundaries. Property tax rates are expressed as \$1 per \$100 of taxable value.</p> <p>Property taxes are determined by multiplying the property's taxable value by the total consolidated tax rate for the tax district in which the property is located. The tax district is comprised of various governing bodies empowered to levy property taxes for services such as county government, school district, city, etc.</p>
<b>Due Date</b>	<p>All real and personal property taxes are due on December 31. The first half of the tax becomes delinquent on the following May 1 and the second half becomes delinquent on September 1, except in Douglas, Lancaster, and Sarpy counties, where the first half is delinquent on April 1 and second half becomes delinquent on August 1.</p>
<b>Administered By</b>	<p>County government and <a href="#">Nebraska Department of Revenue, Property Assessment Division</a></p>
<b>Distribution</b>	<p>Property taxes are collected by the county treasurers and distributed to the various governing bodies empowered to levy property taxes such as counties, school districts, cities, etc.</p>
<b>Statutory Authority</b>	<p><a href="#">Neb. Rev. Stat. §§ 77-203, 77-204, 77-1601, 77-1613, 77-1701.</a></p>
Source	Centrally Assessed Air Carriers and Car Line Companies
<b>Basis and Rate</b>	<p>The Property Tax Administrator determines the taxable valuation of certain personal property of interstate air carrier and car line companies. A portion of the company's assessed value is allocated to Nebraska based upon statutory formulas. The air carrier and car line companies' allocated assessed values are taxed at the state's average tax rate. The state average tax rate is determined on or before January 15, based upon the taxes levied information from the Certificate of Taxes Levied Reports filed by the county assessors. It is calculated by taking the sum of all property taxes levied, for all counties and taxing subdivisions, divided by the state's total taxable value of all property.</p>
<b>Due Dates</b>	<p>In January, air carrier and car line companies are issued a tax bill by the Property Assessment Division. Taxes are due on January 31st; the first half becomes delinquent on March 1st; and the second half becomes delinquent on July 1st. The Property Assessment Division certifies the tax distributions to the State Treasurer and county treasurers during the first week of April and August.</p>

<b>Administered by</b>	<a href="#">Nebraska Department of Revenue, Property Assessment Division</a>
<b>Distribution</b>	<p>A 3% collection fee for air carrier and car line company taxes collected is retained and credited to the Department of Revenue Property Assessment Division Cash Fund.</p> <p>Air carrier taxes are distributed to the credit of the county's general fund proportionate to the amount the total property taxes levied in the county bears to the total property taxes levied in the state as a whole.</p> <p>Car line taxes are distributed to the various political subdivisions based upon the ratio of railroad taxes levied in the county or subdivision compared to the state's total railroad taxes levied.</p>
<b>Statutory Authority</b>	<a href="#">Neb. Rev. Stat. §§ 77-679, et seq.</a> and <a href="#">77-1244, et seq.</a>
<b>Source</b>	<b>Documentary Stamp Tax</b>
<b>Basis and Rate</b>	<p>The documentary stamp tax is imposed upon the grantor of a deed to real property for the privilege of recording any deed transferring beneficial interest in or legal title to real property. Some exemptions apply.</p> <p>The tax is \$2.25 per \$1,000 of value.</p>
<b>Due Date</b>	Upon recording with the Register of Deeds.
<b>Administered By</b>	County Registers of Deeds; <a href="#">Nebraska Department of Revenue, Property Assessment Division</a>
<b>Distribution</b>	<ul style="list-style-type: none"> <li>• The Register of Deeds retains \$0.50 from each \$2.25 collected to be placed in the county general fund.</li> <li>• The remainder is remitted to the State Treasurer, who credits \$0.95 to the Affordable Housing Trust Fund.</li> <li>• \$0.25 to the Site and Building Development Fund.</li> <li>• \$0.25 to the Homeless Shelter Assistance Trust Fund, and</li> <li>• \$0.30 to the Behavioral Health Services Fund.</li> </ul>
<b>Enacted</b>	1965
<b>Statutory Authority</b>	<a href="#">Neb. Rev. Stat. § 76-901, et seq.</a>

## Nebraska Department of Insurance

Source	Fire Insurance Tax
<b>Basis and Rate</b>	<p>Gross direct writing premiums and assessments received for fire insurance on all business done in the state are subject to taxation.</p> <ul style="list-style-type: none"> <li>• Foreign and alien insurance companies pay .75%.</li> <li>• Domestic mutual companies and assessment associations pay .375%.</li> </ul>
<b>Due Date</b>	Payments are due annually by March 1.
<b>Administered By</b>	<a href="#">Nebraska Department of Insurance</a>
<b>Distribution</b>	General Fund
<b>Enacted</b>	1925
<b>Statutory Authority</b>	<a href="#">Neb. Rev. Stat. § 81-523</a>
Source	Insurance Premium Tax
<b>Basis and Rate</b>	<p>For all domestic and foreign companies (except fraternal beneficiary associations), the tax rate is:</p> <ul style="list-style-type: none"> <li>• 1% of the gross amount of direct writing premiums for business done in Nebraska;</li> <li>• However, the rate is .5% for group sickness and accident insurance.</li> </ul>
<b>Due Date</b>	<p>Payments are due annually by March 1.</p> <p>Quarterly prepayments of tax by all insurers with net tax liability for the previous tax year equal to or greater than \$4,000 are due April 15, June 15, and September 15. The tax paid must equal 25% of either:</p> <ul style="list-style-type: none"> <li>• The total tax paid for the preceding taxable year; or</li> <li>• 80% of the actual tax due for the current taxable year.</li> </ul>
<b>Administered By</b>	<a href="#">Nebraska Department of Insurance</a>
<b>Distribution</b>	<p>40% of the tax is deposited in the General Fund and 10% in the Mutual Finance Assistance Fund.</p> <p>The remaining 50% is deposited in the Insurance Tax Fund and distributed as follows:</p> <ul style="list-style-type: none"> <li>• 10% to the counties and distributed based on population;</li> <li>• 30% to the Municipal Equalization Fund; and</li> <li>• 60% to school districts through TEEOSA.</li> </ul>
<b>Enacted</b>	1951
<b>Statutory Authority</b>	<a href="#">Neb. Rev. Stat. § 77-908.</a>

# Nebraska Department of Motor Vehicles

Source	Motor Vehicle Registration Fees
<b>Basis and Rate</b>	<ul style="list-style-type: none"> <li>• Fees are imposed on new and renewal registrations of motor vehicles, trailers, motorcycles, semi-trailers, and snowmobiles. The fee varies depending on the type of vehicle registered.</li> <li>• In addition to the registration fee, there is a \$1.50 charge to be credited to the Department of Motor Vehicles Cash Fund, a 50 cent charge to be credited to the Nebraska Emergency Medical System, and a \$1.50 charge to be credited to the State Recreation Road Fund.</li> <li>• There is a plate fee that cannot exceed \$3.50 that is credited to the Highway Trust Fund. <ul style="list-style-type: none"> <li>▪ 25% of a \$40 fee for personalized message plates is credited to the Highway Trust Fund. The remaining 75% is credited to the Department of Motor Vehicles Cash Fund.</li> <li>▪ 25% of a \$40 fee for Gold Star Family plates is credited to the Department of Motor Vehicles Cash Fund. The remaining 75% is credited to the Nebraska Veteran Cemetery System Operation Fund.</li> <li>▪ There is an additional \$5 application fee for Pearl Harbor, Gold Star Family, Prisoner of War, Disabled Veteran and Purple Heart plates. This fee is credited to the Nebraska Veteran Cemetery System Operation Fund.</li> <li>▪ There is an additional \$5 application fee for Amateur Radio Station License plates. This fee is credited to the Highway Trust Fund.</li> <li>▪ 43% of a \$70 fee for Spirit plates is credited to the Department of Motor Vehicles Cash Fund. The remaining 57% is credited to the Spirit Plate Proceeds Fund up to \$5 million, and the remainder to the Highway Trust Fund.</li> <li>▪ The \$50 application fee and the \$5 initial processing fee for Historical license plates is credited to the Highway Trust Fund.</li> <li>▪ 85% of a \$70 fee for specialty plates is credited to the Highway Trust Fund. The remaining 15% is credited to the Department of Motor Vehicles Cash Fund.</li> </ul> </li> </ul>
<b>Due Date</b>	<p>For motor vehicles, the annual payment due date depends on the vehicle purchase date.</p> <p>For motor carriers, payments are due January 1.</p>
<b>Administered By</b>	The fees are collected by the county treasurers, remitted to the State Treasurer and administered by the <a href="#">Department of Motor Vehicles</a> .
<b>Distribution</b>	<p>The motor vehicle tax, motor vehicle fee and registration fee are credited to the Motor Vehicle Fee Fund.</p> <p>The General Fund is credited with all driving record fees and driver reinstatement fees.</p>
<b>Statutory Authority</b>	<a href="#">Neb. Rev. Stat. §§ 60-3,190, 60-3,156, 60-3,119, 60-3,122.02</a>



## Nebraska Liquor Control Commission

Source	Alcoholic Beverages Tax
<b>Basis and Rate</b>	<p>The excise tax rates on alcoholic beverages are as follows:</p> <ul style="list-style-type: none"> <li>• Alcohol and spirits is \$3.75 per gallon;</li> <li>• All wine (except for wine produced in farm wineries) is 95 cents per gallon;</li> <li>• Beer is 31 cents per gallon; and</li> <li>• Wine produced in farm wineries is 6 cents per gallon.</li> </ul>
<b>Due Date</b>	Reports and payments are due the 25th day of each month for the preceding month.
<b>Administered By</b>	<a href="#">Nebraska Liquor Control Commission</a>
<b>Distribution</b>	General Fund
<b>Enacted</b>	1935 (Nebraska Liquor Control Act)
<b>Statutory Authority</b>	<a href="#">Neb. Rev. Stat. § 53-160</a>

## Nebraska Secretary of State

Source	Corporation Occupation Tax
<b>Basis and Rate</b>	<ul style="list-style-type: none"> <li>• For domestic corporations, the tax rate is graduated, based upon the amount of domestic paid up capital stock. The tax rate ranges from \$26 for corporations with \$10,000 or less domestic capital stock, to \$23,990 for corporations with over \$100,000,000 of capital stock.</li> <li>• For foreign corporations, the tax rate is based on the amount of property employed in Nebraska. The rate ranges from \$52 for foreign corporations with property valued at \$10,000 or less, to \$30,000 for foreign corporations with over \$20,000,000 of property in Nebraska.</li> <li>• Domestic and foreign corporation occupation taxes are due on a biennial basis and are collected in even numbered years.</li> <li>• An annual fee of \$10 is levied against nonprofit corporations. The fee is collected in odd numbered years on a biennial basis.</li> </ul>
<b>Due Date</b>	<ul style="list-style-type: none"> <li>• Reports and payments for domestic and foreign corporations are due March 1 and delinquent on April 15 of each even numbered year.</li> <li>• Nonprofit biennial reports and payments are due April 1 and delinquent on June 1 of each odd numbered year.</li> </ul>
<b>Administered By</b>	<a href="#">Nebraska Secretary of State</a>
<b>Distribution</b>	General Fund; two-thirds of the fee reported by nonprofit organizations is applied to the General Fund, and the remainder is applied to the Corporation Cash Fund.
<b>Enacted</b>	1913
<b>Statutory Authority</b>	<a href="#">Neb. Rev. Stat. §§ 21-303, 21-306.</a>

Source	Organization and Qualification Fees
<b>Basis and Rate</b>	<p>A filing fee is imposed on Nebraska corporations at the time they file for Articles of Incorporation to qualify to do business in Nebraska. The fee is based on the amount of authorized capital stock.</p> <p>Foreign corporations pay a filing fee plus miscellaneous charges to qualify to do business in Nebraska.</p> <p>A filing fee applies to nonprofit corporations and limited liability partnerships. Fees are also charged for filing amendments to the articles of incorporation, filing articles of dissolution, change of registered agent, and other registration documents.</p>
<b>Due Date</b>	<p>For domestic corporations, fees are due at times of incorporation.</p> <p>For foreign corporations, fees are due at time of qualification or domestication.</p> <p>For limited liability partnerships, fees are due at times of organization.</p>
<b>Administered By</b>	<a href="#">Nebraska Secretary of State</a>
<b>Distribution</b>	<p>General Fund except:</p> <ul style="list-style-type: none"> <li>• Two-thirds of domestic and corporate filing fees are credited to General Fund; and</li> <li>• One-third to Corporation Cash Fund.</li> </ul>
<b>Statutory Authority</b>	<a href="#">Neb. Rev. Stat. § 70-733</a>

Source	Miscellaneous State Taxes and Other Revenues
	<p>In addition to the taxes and fees mentioned above, Nebraska government receives money from numerous other minor sources.</p> <ul style="list-style-type: none"> <li>• Various business and franchise taxes supply small amounts of revenue to the State General Fund each year.</li> <li>• In addition, the state receives several million dollars annually from nontax revenue sources. Nontax revenue sources include license, permit, and inspection fees; income from state lands, buildings, and equipment; and some private sources.</li> <li>• An important source of revenue is interest on the investment of state funds.</li> </ul>